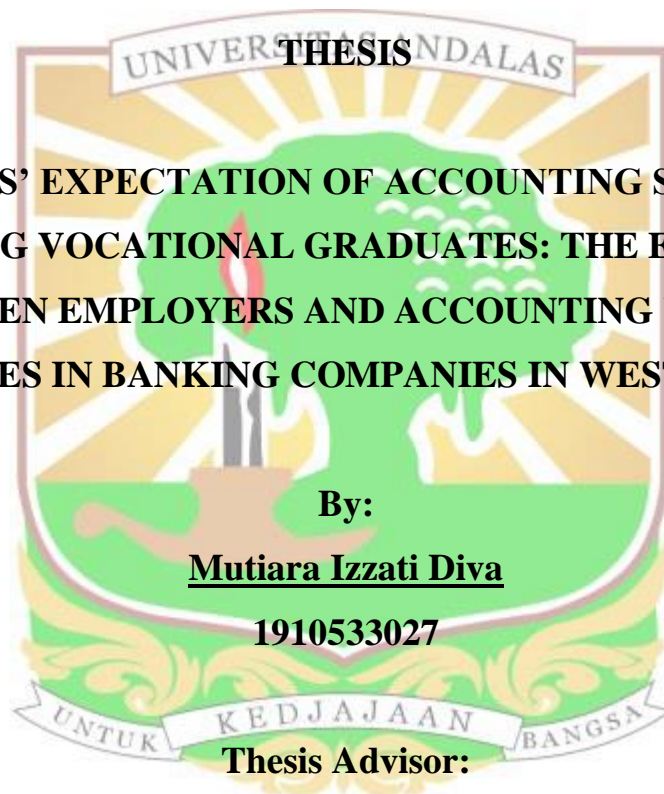




**ACCOUNTING DEPARTMENT  
FACULTY OF ECONOMICS AND BUSINESS  
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**EMPLOYERS' EXPECTATION OF ACCOUNTING SKILLS FROM  
ACCOUNTING VOCATIONAL GRADUATES: THE EXPECTATION  
GAP BETWEEN EMPLOYERS AND ACCOUNTING VOCATIONAL  
GRADUATES IN BANKING COMPANIES IN WEST SUMATRA**

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## ABSTRACT

*This study aims to analyze the employers' expectation of accounting skills from accounting vocational graduates. The population of this study are employers of the banking sector in West Sumatra. The sample of this study are 126 employees from 18 banking companies which are the main branch offices in West Sumatra, both public and private banks. The data used is primary data. The primary data is from internet-based questionnaires and printed out directly sent to the respondents. The data analysis technique used in this study is partial least square regression analysis. The results of the regression analysis show that generic skills will greatly assist the development of technical accounting skills which will make accounting vocational graduates have appropriate accounting skills for employers' expectations.*

**Keywords:** *Accounting academic, generic skills, technical accounting skills*

